

Attorney's Docket No.: 10417-057002 / F51-160880M/SW

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Shuichi Kikuchi et al.

Art Unit : 2813

Serial No. : 10/651,855

Examiner : Thanh Nguyen

Filed : August 29, 2003

Confirmation No.: 9444

Notice of Allowance Date: April 16, 2006

Title : SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING IT

MAIL STOP ISSUE FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

The Examiner's allowance of claims 1-3, 8-10 and 14 is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance at page 2 of the Notice of Allowability, dated March 16, 2006 and repeated on page 2 of the Corrected Notice of Allowability, dated May 19, 2006. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statements in the Reasons for Allowance.

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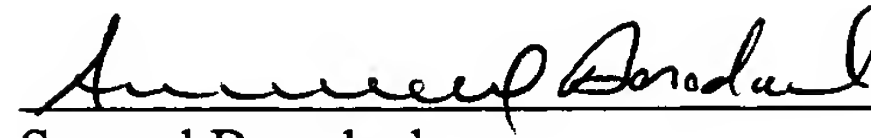
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Respectfully submitted,

Date: June 7, 2006



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